

SAE Handbook, Lesson RK.3

What is a Journal, and How Do we Prepare One?

Unit. Record Keeping

Problem Area. What is a journal, and how do we prepare one?

Student Learning Objectives. As a result of this lesson, the student will...

1. Define journal
2. Give examples of three different types of journals that can be used
3. Accurately record entries in a journal



Time

Instruction time for this lesson: 50 minutes



Resources

<http://www.cals.ncsu.edu/agexed/sae/toolbox/index.html>



Tools, Equipment and Supplies

Writing Surface
Overhead Projector
RK.3.TM.A-C
RK.3.SA.A
RK.3.Assess

RK.3.PPT (There is also a PowerPoint presentation that contains the material from this lesson.)

A frying pan, a cake pan and a saucepan
SAE Record Books used in your school



Key Terms

The following terms are presented in this lesson and appear in bold italics:

- ***Expense***
- ***Income***
- ***Journal***



Interest Approach

Hold up the three cooking utensils and ask the students the purpose of each one. A frying pan is used to fry food such as potatoes and meat. A sauce pan is used to cook foods such as green beans. The cake pan is used to cook cakes and breads. Emphasize that the pan used depends upon the cooking job to be done.

SUMMARY OF CONTENT AND TEACHING STRATEGIES

OBJECTIVE 1: Define Journal



In keeping SAE records, there are various record keeping forms that can be used, depending on the type of SAE the student has. In some SAE programs, such as entrepreneurship, the income and expenses are of vital importance. In a placement SAE, a record of skills learned and hours worked might be the most critical. In an agriscience experiment, detailed records regarding the treatments and observations are of prime importance. The type of record keeping form used may depend on the type of SAE the student has.

We keep SAE records in a Journal. However, a journal can have different forms, depending on the type of records that need to be recorded. Many people may think that a journal is somewhat like a diary—you just keep written words in it. A journal, however, can be much more than that.

Display RK.3.TM.A. and discuss.

RK.3.TM.A

What is a **Journal**?

There are two basic definitions of a journal:

1. **a daily written record of (usually personal) experiences and observations**
2. **a ledger in which transactions have been recorded as they occurred**

(Note: A ledger is typically a book with pages that are printed with columns and rows for keeping numerical records such as income and expenses.)

SAE record books can take either form, or it can be a combination of various forms.

OBJECTIVE 2: Give examples of three different types of journals that can be used.

Display RK.3.TM.B. and discuss the types of journal entries each example uses. Ask the students what the similarities and differences are in each grouping.

RK.3.TM. B

Journal Example 1 – Sally: Placement at Bob’s Farm Market

May 1 – worked 3 hours – husked & trimmed sweet corn and packaged in cello packs of 6 ears – earned \$18

May 2 – worked 2 hours – picked green beans, radishes and squash – earned \$12

May 3 – worked 3 hours – operated cash register and swept up at the end of the day – earned \$18

May 4 – worked 2 hours – hoed the weeds in the sweet corn patch – earned \$12

Journal Example 2 – Ted: Service Learning Project Development of a City Park

May 1 – Picked up donated lumber and hardware from Valley Lumber Company – 2 hours

May 2 – Measured and cut lumber to make into picnic tables – 3 hours

May 3 – Built picnic tables – 4 hours

May 5 – Applied wood preservative to picnic tables – 2 hours

Journal Example 3 – Juan: Organic Egg Sales

May 1 – Gathered eggs and cared for hens – ½ hour

May 2 – Sold 4 dozen eggs @ 2.75 a dozen. Gathered eggs, cared for hens – 1 hour

May 3 – Bought 25 lb. sack of feed - \$7.95, Gathered eggs, sold 3 dozen eggs @ 2.75 a dozen, cared for hens – 1 ½ hours

Journal Example 4 – Reba: Agriscience Research on Rooting Hormones

January 17 - Took 75 cuttings from Japanese Boxwoods – 2 hours

January 18 - Divided boxwood cuttings into three groups and treated them with rooting hormones. Planted them in the greenhouse. – 2 hours

February 1 - Made 2-week rooting observation. All three groups were still alive but no roots yet. – 1 hour

February 14 - Made 4-week rooting observation. All three groups were alive. Twenty percent of the Treatment 1 group had formed roots. The average number of roots per Treatment 1 cuttings was 8.2. No other group had roots. - 1.5 hours

OBJECTIVE 3: Accurately record entries in a journal

Divide the class into small groups and ask them to brainstorm all the different types of information that could be recorded in a journal. Give them three minutes to come up with a list. Display RK.3.TM.C and discuss.

RK.3.TM.C.

What Type of Information is Recorded in a Journal?

Income – Money earned through employment, business activities and investments

Expenses – Costs incurred in the normal course of business to generate revenues

Hours worked
 Activities performed
 Skills learned
 Dates of activities
 Observations

Distribute RK.3.SA.A. This is a student activity sheet. Students are to record SAE information into a journal. Teachers are encouraged to use their own state or school adopted record book. Teachers may want to go into much more detail at this point regarding how to record information into their own record books. Students should be given about 30 minutes to record this information. The final product should look like the following:

SAE Ledger

Date	Type of Work Performed and Skills Learned	Hours Worked	Job Expenses	Gross Pay	With-holding	Take Home Pay
Oct. 5	Assisted Dr. Cline in treating cats – learned how to clean cat teeth	2				
Oct. 7	Cleaned out cages, replaced the litter and mopped and disinfected the floor. This was dirty, stinky work and wasn't much fun.	3				
Oct. 9	Assisted Dr. Cline in treating various animals. I learned how to properly hold a dog to give him a shot.	4		\$54.00	\$8.00	\$46.00
Oct. 12	Got to take the dogs out of the cages and exercise them. The big Doberman was hard to control.	1 1/2				
Oct. 14	Today I worked the front desk with Susan. I learned how to check animals in and use the filing system.	3				
Oct. 16	Today we ran a special on grooming animals. We washed and shampooed dogs most of the day. I learned how to properly wash and groom a dog.	6		\$63.00	\$11.00	\$52.00
Oct. 19	Learned how to take the temperature of cats rectally while assisting Dr. Cline. Bought a Wildwood Animal Clinic Smock to wear while working	2	\$14.25			
Oct. 21	Exercised the animals	2				

Oct. 23	Cleaned out cages, replaced the litter and mopped and disinfected the floor. This was still dirty, stinky work and wasn't much fun.	4		\$48.00	\$6.00	\$42.00
Oct. 26	Worked with Dr. Cline on feeding animals that were not willing to eat. Learn a couple of neat techniques for getting animals to eat.	2				
Oct. 28	Worked at the front desk waiting on customers. Filed materials.	3				
Oct. 30	Observed Dr. Cline performing surgery and helped as much as I could. We set a broken leg on a dog and spayed a cat.	3		\$48.00	\$6.00	\$42.00
	35 ½	\$14.25	\$213.00	\$31.00	182.00	



Review/Summary

Go around the room and ask several students to identify the types of information found in a journal. Distribute RK.3.Assess



Application

Extended Classroom Activity:

There may not be enough time in class for students to complete the journal sheet. Have them take the sheet home to complete it.

FFA Activity:

Have the students look at the FFA Proficiency award application and determine which pages call for information that would specifically come from the journal pages of an SAE record book.

SAE Activity:

Have students design a journal sheet that would be most appropriate for their SAE program.

Evaluation:

RK.1.Assess

Answers to Assessment:

1. D
2. C
3. A
4. B

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2. A ledger in which transactions have been recorded as they occurred

(Note: A ledger is typically a book with pages that are printed with columns and rows for keeping numerical records.)

RK.3.TM. B

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May 3 – Bought 25 lb. sack of feed - \$7.95, Gathered eggs, sold 3 dozen eggs @ 2.75 a dozen, cared for hens – 1 ½ hours

Journal Example 4 – Reba: Agriscience Research on Rooting Hormones

January 17 - Took 75 cuttings from Japanese Boxwoods – 2 hours

January 18 - Divided boxwood cuttings into three groups and treated them with rooting hormones. Planted them in the greenhouse. – 2 hours

February 1 - Made 2-week rooting observation. All three groups were still alive but no roots yet. – 1 hour

February 14 - Made 4-week rooting observation. All three groups were alive.

Twenty percent of the Treatment 1 group had formed roots. The average number of roots per Treatment 1 cuttings was 8.2. No other group had roots. - 1.5 hours

What Type of Information is Recorded in a Journal?

Income – Money earned through employment, business activities and investments

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Hours worked

Activities performed

Skills learned

Dates of activities

Observations

RK.3.SA.A.

Fill in the SAE Ledger

Barbara thinks she wants to be a veterinarian. She has secured a placement activity at the Wildwood Animal Hospital. She works a couple of days a week after school and half a day on Saturday. She gets paid every Saturday and earns \$6 an hour. Here is information about her activities in October. Please help Barbara record this information in her SAE journal.

October 5 – 2 hours – Assisted Dr. Cline in treating cats – learned how to clean cat teeth.

October 7 – 3 hours – Cleaned out cages, replaced the litter and mopped and disinfected the floor. This was dirty, stinky work and wasn't much fun.

October 9 – 4 hours – Assisted Dr. Cline in treating various animals. I learned how to properly hold a dog to give him a shot. Got paid today. The total pay was \$54 but \$8 was held out for taxes so I only took \$46 home.

October 12 – Got to take the dogs out of the cages and exercise them. The big Doberman was hard to control. Worked 1 ½ hours.

October 14 – Today I worked the front desk with Susan. I learned how to check animals in and use the filing system. 3 hours

October 16 – Today we ran a special on grooming animals. We washed and shampooed dogs most of the day. I learned how to properly wash and groom a dog. Worked for 6 hours. Got paid \$63 but \$11 was held out for taxes.

October 19 – Learned how to take the temperature of cats rectally while assisting Dr. Cline. Worked two hours. Bought a Wildwood Animal Clinic Smock to wear while working. The cost was \$14.25.

October 21 – Exercised the animals. Worked for 2 hours.

October 23 - Cleaned out cages, replaced the litter and mopped and disinfected the floor. This was still dirty, stinky work and wasn't much fun. Worked for 4 hours. Got paid \$48 but \$6 was withheld for taxes.

October 26 – Worked with Dr. Cline on feeding animals that were not willing to eat. Learned a couple of neat techniques for getting animals to eat. – 2 hours.

October 28 – Worked at the front desk waiting on customers. Filed materials. – 3 hours

October 30 – Observed Dr. Cline performing surgery and helped as much as I could. We set a broken leg on a dog and spayed a cat. Worked 3 hours. Got paid \$48 hours but \$6 was withheld for taxes.

SAE Ledger

Date	Type of Work Performed and Skills Learned	Hours Worked	Job Expenses	Gross Pay	With-holding	Take Home Pay
Monthly Totals						

RK.3.Assess

(12 total points – 3 points per question)

___ 1. Which of the following is the best definition of a journal as it relates to SAE record keeping?

- A. A monthly magazine published by the National FFA
- B. A blog kept on the Internet telling about the SAE
- C. A shoe box full of receipts and bank statements
- D. A daily written record of (usually personal) experiences and observations

___ 2. Which of the following entries would one most likely NOT FIND in a SAE Journal?

- A. Cost of a medication for an animal
- B. Amount of hours worked on a specific day
- C. What was served in the school cafeteria at lunch
- D. Amount of money received for the sale of a floral arrangement

___ 3. Money earned through employment, business activities and investments is called

- A. Income
- B. Expenses
- C. Collateral
- D. Liabilities

___ 4. Costs incurred in the normal course of business to generate revenues are known as:

- A. Income
- B. Expenses
- C. Collateral
- D. Liabilities

